

2024/5 Budget - Smokecraft

Start Date: 05/27/2024

End Date: 05/25/2025

LY Start: 05/29/2023

LY End: 05/26/2024

PERIOD 12

11/27/2023

12/31/2023

PERIOD 12

12/2/2024

12/29/2024

		2023 Actual	% of Sales	2024 Budget	% of Sales
Gross Sales					
5100	Food Sales	\$ 141,774.10	83.52%	\$ 115,508.23	85.11%
5180	NA Beverage	\$ 1,482.25	0.87%	\$ 1,207.64	0.89%
	Total Food Sales	\$ 143,256.35	84.39%	\$ 116,715.87	86.00%
5210	Liquor Sales	\$ 14,848.82	8.75%	\$ 12,356.45	9.10%
5220	Wine Sales	\$ 2,329.00	1.37%	\$ 1,938.08	1.43%
5230	Bottled Beer Sales	\$ 1,693.00	1.00%	\$ 1,408.83	1.04%
5240	Draft Beer Sales	\$ 7,631.45	4.50%	\$ 6,350.51	4.68%
	Total Beverage Sales	\$ 26,502.27	15.61%	\$ 22,053.87	16.25%
	Gross F&B Sales	\$ 169,758.62	100.07%	\$ 138,769.74	102.25%
Deductions					
5110	Goodwill Comps	\$ 816.32	0.48%	\$ 746.44	0.55%
5120	Guest Recovery Comps	\$ 460.65	0.27%	\$ 407.15	0.30%
5131	50% Employee Discounts	\$ 651.21	0.38%	\$ 610.72	0.45%
5132	Manager Meal Discounts	\$ 576.65	0.34%	\$ 475.01	0.35%
5150	Discounts Marketing	\$ 1,039.10	0.61%	\$ 475.01	0.35%
5250	Goodwill Bar Comps	\$ 276.45	0.16%	\$ 339.29	0.25%
		\$ -	0		
	Total Deductions	\$ 3,820.38	2.25%	\$ 3,053.61	2.25%
Other Income and Expense					
5300	Sundry Sales	\$ 177.50	0.10%	\$ -	0.00%
5910	Service Charge Revenue - Catering	\$ 3,529.42	2.08%	\$ -	0.00%
	Total Other Income and Expense	\$ 3,706.92	2.19%	\$ -	0.00%
	Net Sales	\$ 169,645.16	100.00%	\$ 135,716.13	100.00%
Food Costs					
6110	Meat Cost	\$ 25,805.80	18.01%	\$ 17,040.52	14.60%
6120	Poultry Cost	\$ 4,686.60	3.27%	\$ 3,034.61	2.60%
6130	Seafood Cost	\$ 790.55	0.55%	\$ 583.58	0.50%
6140	Dairy Cost	\$ 6,658.17	4.65%	\$ 4,668.63	4.00%
6150	Produce Cost	\$ 4,160.38	2.90%	\$ 3,734.91	3.20%
6160	Bakery Cost	\$ 1,934.94	1.35%	\$ 1,634.02	1.40%
6170	Grocery Cost	\$ 9,016.22	6.29%	\$ 7,236.38	6.20%
6180	NA Beverage	\$ 1,099.74	0.77%	\$ 583.58	0.50%
	Total Food Cost	\$ 54,152.40	37.80%	\$ 38,516.24	33.00%

Beverage Costs					
6210	Liquor Cost	\$ 2,095.71	7.99%	\$ 1,848.27	8.38%
6220	Wine Cost	\$ 317.23	1.21%	\$ 279.77	1.27%
6230	Bottled Beer Cost	\$ 633.79	2.42%	\$ 558.96	2.53%
6240	Draft Beer Cost	\$ 1,954.54	7.45%	\$ 1,723.77	7.82%
Total Bev Cost		\$ 5,001.27	19.07%	\$ 4,410.77	20.00%
Total F&B Costs		\$ 59,153.67	34.87%	\$ 42,927.01	31.63%
Gross Profit		\$ 110,491.49	65.13%	\$ 92,789.12	68.37%
Payroll Costs					
6310	Management Salaries	\$ 17,711.13	10.44%	\$ 18,076.92	13.32%
6311	Direct Labor - FOH	\$ 4,639.82	2.74%	\$ 3,053.61	2.25%
6312	Overtime Labor - FOH	\$ 1.14	0.00%	\$ -	0.00%
6313	Training Labor	\$ 100.56	0.06%	\$ 203.57	0.15%
6314	Direct Labor - BOH	\$ 33,526.86	19.76%	\$ 21,036.00	15.50%
6315	Overtime Labor - BOH	\$ 1,852.67	1.09%	\$ -	0.00%
Total Labor		\$ 57,832.18	34.09%	\$ 42,370.11	31.22%
6510	Payroll Taxes	\$ 6,758.72	3.98%	\$ 5,089.35	3.75%
6530	Vacation Pay	\$ 807.60	0.48%	\$ -	0.00%
6540	Parking	\$ 600.00	0.35%	\$ 200.00	0.15%
6550	Uniform Allowance	\$ -	0.00%	\$ -	0.00%
6560	Continuing Education	\$ -	0.00%	\$ -	0.00%
6570	Group Insurance	\$ 90.37	0.05%	\$ 600.00	0.44%
6580	Workers Compensation	\$ 445.08	0.26%	\$ 510.00	0.38%
6610	Other Benefits	\$ -	0.00%	\$ -	0.00%
6615	Payroll Processing Fees	\$ 592.00	0.35%	\$ 300.00	0.25%
Total Payroll Expenses		\$ 9,293.77	5.48%	\$ 6,699.35	4.94%
Total Payroll Costs		\$ 67,125.95	39.57%	\$ 49,069.46	36.16%
Controllable Expenses					
6500	3rd Party Delivery Expense	\$ 2,941.25	1.73%	\$ 2,714.32	2.00%
6710	Operating Lease/Rentals-Kitchen/Bar	\$ 688.88	0.41%	\$ 550.00	0.41%
6740	Security	\$ 300.00	0.18%	\$ -	0.00%
6750	Trash Removal	\$ -	0.00%	\$ -	0.00%
6790	Other Contracted Services	\$ 300.00	0.18%	\$ 300.00	0.22%
7010	Register Over/Short	\$ 25.62	0.02%	\$ -	0.00%
7010	China/Glassware/Silverware	\$ (212.45)	-0.13%	\$ 271.43	0.20%
7040	Cleaning Supplies	\$ 477.09	0.28%	\$ 271.43	0.20%
7045	Dish Chemicals	\$ 608.68	0.36%	\$ 407.15	0.30%
7050	Decorations	\$ 492.40	0.29%	\$ -	0.00%
7060	Linens	\$ 1,244.05	0.73%	\$ 1,017.87	0.75%
7080	New Menus/Printing	\$ -	0.00%	\$ -	0.00%
7090	Menu/Guest Check/POS Supplies	\$ 42.60	0.03%	\$ -	0.00%
7105	To Go Supplies	\$ 2,237.31	1.32%	\$ 2,171.46	1.60%
7106	Catering Supplies	\$ (243.81)	-0.14%	\$ 2,714.32	2.00%
7110	Operating Supplies F&B	\$ 2,043.29	1.20%	\$ 1,696.45	1.25%

7120	Uniforms	\$	1,252.30	0.74%	\$	-	0.00%
7470	Live Entertainment	\$	3,200.00	1.89%	\$	-	0.00%
	Total Controllable Expenses	\$	15,397.21	9.08%	\$	12,114.44	8.93%
General & Administrative							
7190	Other Contracted Services-Admin	\$	1,292.87	0.76%	\$	1,500.00	1.11%
7195	Accounting Services	\$	2,500.00	1.47%	\$	2,500.00	1.84%
7220	Bank Charges & Fees	\$	259.81	0.15%	\$	100.00	0.07%
7230	Licenses & Permits	\$	701.48	0.41%	\$	600.00	0.44%
7250	Credit Card Commissions	\$	4,596.71	2.71%	\$	3,053.61	2.25%
7256	Employment Ads	\$	-	0.00%	\$	90.00	0.07%
7270	Dues & Subscriptions	\$	89.33	0.05%	\$	50.00	0.04%
7285	Key Man/General Liability Insurance	\$	1,119.59	0.66%	\$	1,275.00	0.94%
7290	Legal & Professional Services	\$	3,184.84	1.88%	\$	-	0.00%
7320	Office Supplies & Postage	\$	50.20	0.03%	\$	135.72	0.10%
7350	Telephone/Internet/Cable	\$	595.56	0.35%	\$	650.00	0.48%
7360	Travel	\$	42.42	0.03%	\$	125.00	0.09%
7370	Meals & Entertainment	\$	-	0.00%	\$	-	0.00%
	Total General & Administrative	\$	14,432.81	8.51%	\$	10,079.33	7.43%
Advertising & Promotion							
7400	Local Charitable Donations	\$	-	0.00%	\$	-	0.00%
7430	Local Advertising & Promotion	\$	-	0.00%	\$	-	0.00%
7435	Advertising & Marketing	\$	7,754.65		\$	1,500.00	1.11%
7460	Special Promotions	\$	-	0.00%	\$	-	0.00%
	Total Advertising & Promotion	\$	7,754.65	4.57%	\$	1,500.00	1.11%
Repairs & Maintenance							
7500	Repairs & Maintenance	\$	475.93	0.28%	\$	1,357.16	1.00%
7620	R&M HVAC & Refrigeration	\$	-	0.00%	\$	-	0.00%
7630	R&M - Plumbing	\$	759.50	0.45%	\$	-	0.00%
7640	R&M - Electric	\$	-	0.00%	\$	-	0.00%
7650	R&M - Exterior/Structure	\$	-	0.00%	\$	-	0.00%
7660	R&M - POS Systems	\$	-	0.00%	\$	-	0.00%
7695	Cleaning Service	\$	4,628.00	2.73%	\$	3,680.00	2.71%
7710	MC-HVAC & Refrigeration	\$	3,130.00	1.85%	\$	2,250.00	1.66%
7720	MC-Other Equipment	\$	255.00	0.15%	\$	255.00	0.19%
7750	Pest Control	\$	85.00	0.05%	\$	85.00	0.06%
7785	Carpet/Rug/Floor Cleaning	\$	-	0.00%	\$	-	0.00%
	Total Repairs & Maintenance	\$	9,333.43	5.50%	\$	7,627.16	5.62%
Utilities							
7810	Electricity	\$	2,732.69	1.61%	\$	1,900.03	1.40%
7820	Natural Gas	\$	1,070.59	0.63%	\$	678.58	0.50%
7830	Water & Sewer	\$	453.00	0.27%	\$	339.29	0.25%
7840	Firewood	\$	-	0.00%	\$	750.00	0.55%
	Total Utilities	\$	4,256.28	2.51%	\$	3,667.90	2.70%
	Total Operating Expenses	\$	51,174.38	30.17%	\$	34,988.83	25.78%

Other Income (Expenses)					
5500	Door Revenue	\$	-	0.00%	\$ - 0.00%
5800	Commission Income	\$	-	0.00%	\$ - 0.00%
Total Other Income		\$	-	0.00%	\$ - 0.00%
Operating Income Before Bonus		\$	(7,808.84)	-4.60%	\$ 8,730.83 6.43%
6455	Management Bonuses	\$	-	0.00%	\$ - 0.00%
Restaurant Operating Income		\$	(7,808.84)	-4.60%	\$ 8,730.83 6.43%
Facility Expenses					
8010	Rents	\$	12,420.14	7.32%	\$ 12,730.64 9.38%
8015	Common Area Maintenance	\$	2,315.00	1.36%	\$ 2,315.00 1.71%
8020	Property Insurance	\$	132.00	0.08%	\$ 132.00 0.10%
8030	Property Taxes	\$	3,671.46	2.16%	\$ 3,671.46 2.71%
Total Facility Expenses		\$	18,538.60	10.93%	\$ 18,849.10 13.89%
Restaurant EBDIT		\$	(26,347.44)	-15.53%	\$ (10,118.27) -7.46%